

Section 64e, act Mar. 22, 1933, ch. 4, §4(b)(2), 48 Stat. 18, related to exemption from taxation of fortified wines when used for production of nonbeverage alcohol.

Section 64f, act Mar. 22, 1933, ch. 4, §4(b)(4), 48 Stat. 18, related to burden of proof as to alcoholic content of beer, ale, porter, etc.

Section 64g, act Mar. 22, 1933, ch. 4, §4(c), 48 Stat. 18, related to penalties for unlawful manufacture or sale of beer, ale, porter, etc., under this chapter.

Section 64h, act Mar. 22, 1933, ch. 4, §4(d), 48 Stat. 19, related to geographical applications of sections 64c to 64g of this title.

Section 64i, act Mar. 22, 1933, ch. 4, §5, 48 Stat. 19, related to requirement that at time of sale any beer, ale, porter, etc., manufactured under this chapter must contain no more than 3.2 per centum of alcohol.

Section 64j, act Mar. 22, 1933, ch. 4, §6, 48 Stat. 19, related to prohibition of shipment of beer, ale, porter, etc., of an alcoholic content of 3.2 per centum into dry States.

Section 64k, act Mar. 22, 1933, ch. 4, §7, 48 Stat. 19, related to penalties for violation of prohibition of shipment of beer, ale, porter, etc., into dry States.

Section 64l, act Mar. 22, 1933, ch. 4, §8, 48 Stat. 19, related to penalties and forfeitures incurred prior to effective date of chapter.

Section 64m, act Mar. 22, 1933, ch. 4, §1(c), 48 Stat. 16, related to effect of chapter on existing legislation with respect to internal revenue laws.

Section 64n, act Mar. 22, 1933, ch. 4, §9, 48 Stat. 19, related to effective date of chapter.

Section 64o, act Mar. 22, 1933, ch. 4, §10, 48 Stat. 20, provided for a savings clause for provisions of chapter.

§ 64p. Omitted

CODIFICATION

Section, act June 16, 1933, ch. 105, 48 Stat. 311, authorized legalization of manufacture and sale of 3.2 beer in State of Oklahoma.

CHAPTER 3—INDUSTRIAL ALCOHOL

§§ 71 to 90a. Omitted

CODIFICATION

Sections 71 to 75, 78 to 81, 83 to 88, and 90, contained provisions which were incorporated in various sections of the Internal Revenue Code of 1939. For distribution of the Internal Revenue Code of 1939 to the Internal Revenue Code of 1986, see Table I preceding section 1 of Title 26, Internal Revenue Code.

Section 71, act Oct. 28, 1919, ch. 85, title III, §1, 41 Stat. 319, which defined "alcohol" and "container", was incorporated in section 3124(a)(1), (2) of Internal Revenue Code of 1939.

Section 72, act Oct. 28, 1919, ch. 85, title III, §2, 41 Stat. 319, provided that a person establishing a plant for production of industrial alcohol shall, before operation, make application to commissioner for registration of his plant, was incorporated in section 3100(a) of Internal Revenue Code of 1939.

Section 73, acts Oct. 28, 1919, ch. 85, title III, §3, 41 Stat. 319; Aug. 27, 1935, ch. 740, §17, 49 Stat. 876; June 26, 1936, ch. 830, title III, §329(a), 49 Stat. 1957, provided that warehouses for storage and distribution of alcohol to be used for other than beverage purposes may be established upon filing of application and bond and issuance of permit at such places, was incorporated in section 3101(a) of Internal Revenue Code of 1939.

Section 74, act Oct. 28, 1919, ch. 85, title III, §4, 41 Stat. 320, related to transfer of registered industrial alcohol to other registered industrial alcohol plants or bonded warehouses, was incorporated in section 3107 of Internal Revenue Code of 1939.

Section 74a, acts Feb. 24, 1919, ch. 18, §609, 40 Stat. 1109; June 26, 1936, ch. 830, title III, §320, 49 Stat. 1953, related to removal of taxable fermented liquors from brewery premises where produced to a contiguous in-

dustrial alcohol plant without payment of tax, was incorporated in section 3104 of Internal Revenue Code of 1939.

Section 74b, acts Feb. 24, 1919, ch. 18, §602, 40 Stat. 1106; June 26, 1936, ch. 830, title III, §308, 49 Stat. 1946, related to transfer of spirits produced at registered distilleries and in receiving cisterns in such distilleries to Internal Revenue Bonded Warehouses for storage until tax payment is made or where tax payment was made, retention of spirits in receiving cisterns, was incorporated in section 2883 of Internal Revenue Code of 1939.

Section 75, act Oct. 28, 1919, ch. 85, title III, §5, 41 Stat. 320, related to time of attachment of any tax imposed by law on alcohol and liability of proprietors of industrial alcohol plants for such taxes, was incorporated in section 3112(a) of Internal Revenue Code of 1939.

Section 76, act Oct. 28, 1919, ch. 85, title III, §6, 41 Stat. 320, related to withdrawal, on or before effective date of 18th Amendment, of distilled spirits remaining in bonded warehouses for denaturing or deposit in warehouses established under chapter.

Section 77, act Oct. 28, 1919, ch. 85, title III, §7, 41 Stat. 320, related to operation of any distillery or bonded warehouse as an industrial alcohol plant or bonded warehouse under chapter.

Section 78, act Oct. 28, 1919, ch. 85, title III, §8, 41 Stat. 320, related to restrictions concerning production, use, or sale of alcohol, was incorporated in section 3106(a) of Internal Revenue Code of 1939.

Section 79, act Oct. 28, 1919, ch. 85, title III, §9, 41 Stat. 320, related to exemption of industrial alcohol plants and bonded warehouses under this chapter from certain laws, was incorporated in section 3103 of Internal Revenue Code of 1939.

Section 80, act Oct. 28, 1919, ch. 85, title III, §10, 41 Stat. 320, related to establishment of denaturing plants and tax-free sale of denatured alcohol, was incorporated in sections 3102, 3109, and 3110 of Internal Revenue Code of 1939.

Section 81, acts Oct. 28, 1919, ch. 85, title III, §11, 41 Stat. 321; Aug. 27, 1935, ch. 740, §18, 49 Stat. 876; June 26, 1936, ch. 830, title III, §329(b), 49 Stat. 1957, related to withdrawal of alcohol produced at any industrial alcohol plant tax-free for denaturing, for use by any scientific university, for scientific research by any laboratory, or for use in any hospital or sanitarium, was incorporated in sections 3108(a) and 3124(a) of Internal Revenue Code of 1939.

Section 82, act Oct. 28, 1919, ch. 85, title III, §12, 41 Stat. 321, provided that penalties in chapter shall be in addition to those penalties in chapter 2 of this title unless expressly stated otherwise.

Section 83, act Oct. 28, 1919, ch. 85, title III, §13, 41 Stat. 321, authorized commissioner to issue regulations respecting the establishment, bonding, and operation of industrial alcohol plants, denaturing plants, and bonded warehouses under this chapter, was incorporated in section 3105 of Internal Revenue Code of 1939.

Section 84, act Oct. 28, 1919, ch. 85, title III, §14, 41 Stat. 321, related to a refund of tax on alcohol for loss, evaporation, shrinkage, or leakage, was incorporated in section 3113 of Internal Revenue Code of 1939.

Section 85, act Oct. 28, 1919, ch. 85, title III, §15, 41 Stat. 321, provided for punishment for unlawful operation of industrial alcohol plants or denaturing plants, was incorporated in section 3115(a) of Internal Revenue Code of 1939.

Section 86, act Oct. 28, 1919, ch. 85, title III, §16, 41 Stat. 322, related to collection of any tax on alcohol by assessment or by stamp, was incorporated in section 3112(a) of Internal Revenue Code of 1939.

Section 87, act Oct. 28, 1919, ch. 85, title III, §17, 41 Stat. 322, related to release of seized property to claimant or any intervening party at discretion of commissioner, was incorporated in section 3118 of Internal Revenue Code of 1939.

Section 88, act Oct. 28, 1919, ch. 85, title III, §18, 41 Stat. 322, related to applicability of administrative provisions of internal revenue laws, was incorporated in section 3122 of Internal Revenue Code of 1939.

Section 89, act Oct. 28, 1919, ch. 85, title III, §19, 41 Stat. 322, provided for repeal of prior laws relating to alcohol.

Section 90, act June 26, 1936, ch. 830, title III, §329(c), 49 Stat. 1957, related to extension of industrial alcohol laws to Puerto Rico and Virgin Islands, was incorporated in section 3123 of Internal Revenue Code of 1939.

Section 90a, act June 26, 1936, ch. 830, title IV, §414, 49 Stat. 1964, related to effect of act June 26, 1936, upon chapter.

CHAPTER 4—PENALTIES

§§ 91, 92. Repealed. Aug. 27, 1935, ch. 740, title I, §1, 49 Stat. 872

Section 91, acts Mar. 2, 1929, ch. 473, §1, 45 Stat. 1446; Jan. 15, 1931, ch. 29, 46 Stat. 1036, set forth maximum penalties that could be imposed in a criminal prosecution for illegal manufacture, sale, transportation, importation, or exportation of intoxicating liquor, as defined in section 4 of this title.

Section 92, act Mar. 2, 1929, ch. 473, §2, 45 Stat. 1446, provided that section 91 of this title did not operate to repeal or eliminate any minimum penalty provided by this title for first or subsequent offense.

CHAPTER 5—PROHIBITION REORGANIZATION ACT OF 1930

§§ 101 to 108. Repealed. Aug. 27, 1935, ch. 740, title I, §1, 49 Stat. 872

Section 101, act May 27, 1930, ch. 342, §1, 46 Stat. 427, provided that this chapter may be cited as the “Prohibition Reorganization Act of 1930”.

Section 102, act May 27, 1930, ch. 342, §2, 46 Stat. 427, established a Bureau of Prohibition in Department of Justice and authorized appointment of a Director and Assistant Director of Prohibition and designation of officers and employees.

Section 103, act May 27, 1930, ch. 342, §3, 46 Stat. 428, related to creation of an enforcement division in Bureau of Prohibition in Treasury Department.

Section 104, act May 27, 1930, ch. 342, §4, 46 Stat. 428, related to imposition of duties on Attorney General with respect to enforcement of prohibition laws.

Section 105, acts May 27, 1930, ch. 342, §5, 46 Stat. 429; Mar. 31, 1933, ch. 18, §4, 48 Stat. 24, authorized Attorney General and Secretary of the Treasury to jointly prescribe regulations relating to permits and prescriptions for liquor for medicinal purposes.

Section 106, act May 27, 1930, ch. 342, §6, 46 Stat. 429, related to filing of reports by Attorney General with Secretary of the Treasury with respect to civil liabilities for taxes and penalties and filing of reports by Secretary of the Treasury with Attorney General with respect to revocation of permits.

Section 107, act May 27, 1930, ch. 342, §7, 46 Stat. 429, related to grant, renewal, and amendment of permits.

Section 108, act May 27, 1930, ch. 342, §8, 46 Stat. 430, provided that Bureau of Prohibition shall hereafter be known as Bureau of Industrial Alcohol, and Commissioner of Prohibition shall hereafter have title of Commissioner of Industrial Alcohol.

CHAPTER 6—TRANSPORTATION IN INTERSTATE COMMERCE

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| Sec. | |
| 121. | State statutes as operative on termination of transportation; original packages. |
| 122. | Shipments into States for possession or sale in violation of State law. |
| 122a. | Injunctive relief in Federal district court. |
| | (a) Definitions. |
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Sec.

- (e) Rules of construction.
- (f) Additional remedies.

122b.

- General provisions.
- (a) Effect on Internet Tax Freedom Act.
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123.

Repealed.

124.

- Direct shipment of wine.
- (a) Conditions for transporting certain wine.
- (b) Violations.
- (c) Report.

§ 121. State statutes as operative on termination of transportation; original packages

All fermented, distilled, or other intoxicating liquors or liquids transported into any State or Territory or remaining therein for use, consumption, sale, or storage therein, shall upon arrival in such State or Territory be subject to the operation and effect of the laws of such State or Territory enacted in the exercise of its police powers, to the same extent and in the same manner as though such liquids or liquors had been produced in such State or Territory, and shall not be exempt therefrom by reason of being introduced therein in original packages or otherwise.

(Aug. 8, 1890, ch. 728, 26 Stat. 313.)

SHORT TITLE

Act Aug. 8, 1890, is popularly known as the “Wilson Act” or the “Original Packages Act”.

§ 122. Shipments into States for possession or sale in violation of State law

The shipment or transportation, in any manner or by any means whatsoever, of any spirituous, vinous, malted, fermented, or other intoxicating liquor of any kind, from one State, Territory, or District of the United States, or place noncontiguous to but subject to the jurisdiction thereof, into any other State, Territory, or District of the United States, or place noncontiguous to but subject to the jurisdiction thereof, or from any foreign country into any State, Territory, or District of the United States, or place noncontiguous to but subject to the jurisdiction thereof, which said spirituous, vinous, malted, fermented, or other intoxicating liquor is intended, by any person interested therein, to be received, possessed, sold, or in any manner used, either in the original package or otherwise, in violation of any law of such State, Territory, or District of the United States, or place noncontiguous to but subject to the jurisdiction thereof, is prohibited.

(Aug. 27, 1935, ch. 740, §202(b), 49 Stat. 877.)

PRIOR PROVISIONS

Provisions similar to those in this section were contained in the act of Mar. 1, 1913, ch. 90, §1, 37 Stat. 699.

SHORT TITLE

Act Mar. 1, 1913, is popularly known as the “Webb-Kenyon Act”.

§ 122a. Injunctive relief in Federal district court (a) Definitions

In this section—

- (1) the term “attorney general” means the attorney general or other chief law enforcement officer of a State or the designee thereof;